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**SEM Holdings Limited**  
**澳達控股有限公司**

*(Incorporated in the Cayman Islands with limited liability)*

**(Stock Code: 9929)**

## **CHANGE OF AUDITOR**

This announcement is made by SEM Holdings Limited (the “**Company**”, together with its subsidiaries, the “**Group**”) pursuant to Rule 13.51(4) of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the “**Listing Rules**”).

### **RESIGNATION OF AUDITOR**

The board (the “**Board**”) of directors (the “**Directors**”) of the Company wishes to inform the shareholders and potential investors of the Company that Moore CPA Limited (“**Moore**”) has resigned as the auditor of the Company with effect from 15 November 2024 as Moore and the Company could not reach a consensus on the audit fee for the financial year ending 31 December 2024.

Moore has confirmed in its letter of resignation that there are no circumstances connected with its resignation that it considers ought to be brought to the attention of the shareholders of the Company (the “**Shareholders**”).

The Board and the audit committee of the Company (the “**Audit Committee**”) have also confirmed that there are no disagreements or unresolved matters between the Company and Moore in respect of the change of the auditor which should be brought to the attention of the shareholders of the Company.

As at the date of this announcement, Moore has not commenced any audit work of the Group for the financial year ending 31 December 2024. The Board believes that the change of auditor will not have any material impact on the annual audit of the Group for the financial year ending 31 December 2024.

The Board would like to take this opportunity to express its sincere gratitude to Moore for the professional and quality services rendered to the Company over the years.

## **APPOINTMENT OF AUDITOR**

The Board, with the recommendation from the Audit Committee, has resolved to appoint CL Partners CPA Limited (“**CL Partners**”) as the auditor of the Company with effect from 15 November 2024 to fill the casual vacancy following the resignation of Moore and to hold office until the conclusion of the next annual general meeting of the Company.

The Audit Committee has considered a number of factors in assessing the appointment of CL Partners as the new auditor of the Group, including but not limited to (i) the audit proposal of CL Partners; (ii) its experience, industry knowledge and technical competence in providing audit work for companies listed on the Stock Exchange; (iii) its independence from the Group and objectivity; (iv) its resources and capabilities including manpower and time; and (v) the Guidance Notes on Change of Auditors issued by the Accounting and Financial Reporting Council.

Based on the above, the Audit Committee considered that CL Partners is eligible and suitable to act as the auditor of the Company. The Board and the Audit Committee are of the view that the change of auditor would maintain audit quality and is in the interests of the Company and the Shareholders as a whole.

The Board would like to take this opportunity to express its welcome to CL Partners on its appointment as the new auditor of the Company.

By Order of the Board  
**SEM Holdings Limited**  
**Wan Man Keung**  
*Chairman and Chief Executive Officer*

Hong Kong, 15 November 2024

*As of the date of this announcement, the Board comprises Mr. Wan Man Keung, Mr. Wun Chi Wai and Mr. Yu Chi Kwan as executive directors of the Company; Mrs. Kan Wan Wai Yee Mavis as non-executive director of the Company; and Mr. Lau Ping Cheung Kaizer, Ir Dr. Wong Wai Man Raymond and Ms. Chen Tak Yee Dickdy as independent non-executive directors of the Company.*